



## Tax Reduction Letter

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### Internal Revenue Code Section 402(i)

Taxability of beneficiary of employees' trust.

...

- (i) Treatment of self-employed individuals. For purposes of this section, except as otherwise provided in subparagraph (A) of subsection (d)(4), the term "employee" includes a self-employed individual (as defined in section 401(c)(1)(B)) and the employer of such individual shall be the person treated as his employer under section 401(c)(4).

...